

Susan Kay Patrick (Case No. GLR-23-254)
Sentencing Memorandum

Exhibit A

November 29, 2023

The Honorable George L. Russell, III
101 West Lombard Street
Chambers 7A
Baltimore, MD 21201

Dear Judge Russell:

I am writing to express my sincere apologies for my actions related to this matter. I know that you have read the letters submitted by my family and friends as they have tried to give context to my circumstances those many years ago when my infractions occurred. I am blessed to have their support, but I want you to know that I am not making excuses for my actions, regardless of what was going on in my life at the time. I stand by my acknowledgement of my guilt, I made very bad choices, and I am prepared to accept the consequences of my actions.

In my life, I have tried to have a positive impact on those with whom I come in contact. I'm proud to be a mother/stepmother to four great kids, now adults. My grandchildren are a source of great joy in my life. I have given back to my community both here and in Kenya and I know I have made a difference in the lives I have touched. I have tried to foster a positive work environment for our employees throughout the years.

I deeply regret my actions and the disappointment it has caused my family, my friends and those who have worked with me. I wish that I had made different choices back then. It likely would have caused the end of our companies and the end of my marriage, but perhaps that would have been for the best [REDACTED]

[REDACTED]

I would respectfully ask the court to weigh the actions throughout my life as you determine the appropriate punishment for my offense. I will accept the consequences, but when I have completed my sentence, I intend to again be a productive member of society and let my whole life experience define me and not just my offense. I appreciate your consideration of this letter.

Sincerely,

Susan K. Patrick

Susan K. Patrick

Susan Kay Patrick (Case No. GLR-23-254)
Sentencing Memorandum

Exhibit B



Susan Kay Patrick (Case No. GLR-23-254)
Sentencing Memorandum

Exhibit C



Susan Kay Patrick (Case No. GLR-23-254)
Sentencing Memorandum

Exhibit D



Susan Kay Patrick (Case No. GLR-23-254)
Sentencing Memorandum

Exhibit E

FROST LAW

Tax | Business | Litigation | Estates

Michael March <michael.march@frosttaxlaw.com>

FW: Cheque for AKTF

1 message

Susan Patrick <susan@patcomm.com>
To: Michael March <michael.march@frosttaxlaw.com>

Tue, Nov 7, 2023 at 10:36 AM

From: Anne@aktaylor.com <anne@aktaylor.com>
Sent: Thursday, April 9, 2020 2:45 PM
To: Susan Patrick <susan@patcomm.com>
Subject: RE: Cheque for AKTF

Dear Susan,

I am so relieved to be able to tell you that your \$20,000 cheque has now arrived! What a gem you are – particularly during this extremely difficult period of time. At the risk of being repetitive – thank you , thank you, thank you! I hope you will be able to come back to Kenya soon to meet once again all the friends you made, and to see the difference you have made in so many lives owing to your generosity. Please be very proud of that fact. It is truly meaningful in the most positive sense. Seeing so many tiny children, in the Nailepu Junior Academy , which exists because of you both, makes my heart sing with joy. They each now have the possibility of a future. Thank you.

I also want to thank you again for giving me the option as to how to spend this donation in order to maximize the efficacy of your generous donation. As you suggested, I will use this time for reflection and to plot the best way forward for AKTF to achieve our goals.

I am attaching a tax receipt for your records.

Huge hugs and once this pandemic is over let's plan for you to return to Kenya.....I am so glad you have such happy memories of your last visit.

With much love and total gratitude,

Anne x

Anne Kent Taylor

A.K. Taylor International/Anne K. Taylor Fund

2724 Arvin Road

Billings, MT. 59102,USA

Office: +1 406 294 9430

Whatsapp: +1 406 8508521

Personal Email: anne@aktaylor.com

Office: info@aktaylor.com

Websites: www.aktaylor.com ; www.annektaylorfund.org

Facebook: Anne K. Taylor Fund - <https://www.facebook.com/AnneKTaylorFund/>

From: Susan Patrick [mailto:susan@patcomm.com]

Sent: Wednesday, April 08, 2020 12:06 PM

To: Anne@aktaylor.com

Subject: RE: Cheque

Hi Anne:

I mailed the check from Cody on March 30th. So it should be there soon if not already.

Take care.

From: Anne@aktaylor.com <anne@aktaylor.com>

Sent: Wednesday, April 8, 2020 12:04 PM

To: Susan Patrick <susan@patcomm.com>

Subject: RE: Carol

Dear Susan,

I am sorry it has taken me this amount of time to respond to your, as always, lovely email.

I , too , hope that you will both be able to revisit Kenya – you would be so warmly welcomed. I would drink to that and I don't even drink – except I am now!!! Make it a double....!!!

Thank you so much , both for your incredible generosity but also for giving me "free rein" as to how to spend your super fantastic donation....that is wonderful as the needs this year are not going to be like anything else we have experienced. Starting with a fresh slate will not be a bad idea....!

have paid off all the staff with their dues owing (quite substantial in Kenya) so that they have a nest egg to ride out the next few months. Once things clear we can regroup and go back to work.

As I think I mentioned, I gave Carol notice that I could not renew her consultancy contract which finishes at the end of April and will pay her additional of the equivalent of a month's pay which should help her. I reached out to Angama Lodge (who partner with me on many things) to see if they might want to "pick up" Carol as they want to become more involved with our community work. They, however, nearly dropped dead when I told them how much we were paying her! They told me only one Kenyan at their lodge gets that much – in senior management....so no way they will help at all. It was worth a try! It makes me feel better that it is not just me that feels she is asking a lot....

Carol asked that I thank you on her behalf for all the support you have given her in the past by supplementing her salary otherwise it would have been untenable to hire her. I thank you as well for that support – she was a real help to me and to AKTF. I will miss her that is for sure but let us see how things will turn out. With a baby she may find it difficult to do what is required for this job anyway...being gone for two weeks of every month in the Mara. But maybe not...she is resilient.

We are still in isolation "on top of the mountain" at our place in the Madison Valley...we are always in isolation here so it makes little difference!

Please will you let me know when you have sent the cheque so that I can alert Mary in Billings to keep an eye open for it. With staggered work hours and the craziness going on in every business I don't want anything to slip through the cracks....thank you, thank you, thank you again!

We are still in the throes of moving all our 2020 safaris to 2021 and it is proving to be very challenging.. space is limited as most companies are doing the same thing! So disappointing for everyone. It is keeping me busy!

Please stay safe and well....

With big hugs and lots of love to you both

Anne xx

Anne Kent Taylor

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Office: info@aktaylor.com

Websites: www.aktaylor.com ; www.annektaylorfund.org

Facebook: Anne K. Taylor Fund - <https://www.facebook.com/AnneKTaylorFund/>

From: Susan Patrick [mailto:susan@patcomm.com]

Sent: Monday, March 30, 2020 10:27 PM

To: Anne@aktaylor.com

Subject: Re: Carol

I loved talking with you as well. Some of our very fondest memories are of our visit with you in Kenya and we both literally yearn to return. It is a country that is very hard to forget. So here's to a future visit!

That being said, please do keep the money on account for however you see fit. No need to ask us how to spend it. I appreciated Carol's work but as a "boss" I also understand your frustrations with her. This period of flux may be a good chance to take a step back to re-evaluate where your efforts are best spent there in the future. If others take over what were your once primary responsibilities, so be it and perhaps that is appropriate as the country grows and matures in its governance.

But we do support your vision, and our experiences there still touch our heart. I so hope we can return.

Love to you and Jim.

Sent from my iPad

Susan K. Patrick

Managing Partner

Patrick Communications

O) 410-799-1740

C) 301-980-0927

www.patcomm.com

On Mar 30, 2020, at 6:17 PM, Anne@aktaylor.com <anne@aktaylor.com> wrote:

Dear Susan,

It was lovely to chat to you just now and thank you so much for your generosity , particularly during these challenging times both financially and with the pandemic changing the world as we know it.

Thank you so much, too, for telling me that I should keep the money in my account until such time as we can get back to work on our projects. That is so understanding and kind of you. Having just written to Carol to let her know that I sadly could no longer keep her on as a consultant I do not want to reverse gear right now as there is nothing for her to do as there is a stay at home lockdown in Kenya as there should be. As we discussed I would be paying her to do nothing...

To have your most kind and generous donation in hand it gives me great solace as there will be a time when we can hopefully get back to work and this will help tremendously. Thank you for letting me know that it is not now specifically designated for Carol but that I can use it where needed. This is just amazing news and I am so very grateful.

With much love to you both and very , very many thanks for this incredible support – particularly at this challenging time.

Anne xx

Anne Kent Taylor

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Personal Email: anne@aktaylor.com

Office: info@aktaylor.com

Websites: www.aktaylor.com ; www.annektaylorfund.org

Facebook: Anne K. Taylor Fund - <https://www.facebook.com/AnneKTaylorFund/>

From: Susan Patrick [<mailto:susan@patcomm.com>]

Sent: Monday, March 30, 2020 12:57 PM

To: Anne@aktaylor.com

Subject: Carol

Sorry to be so late on this! It's been hectic here as I'm sure everyone is feeling.

I'm putting a check in the mail to day for \$20,000—hopefully to get your through with Carol for a bit. I'll send more in a few months to get her funded for the year.

Stay safe!

Susan K. Patrick

Managing Partner

Patrick Communications

o) 410-799-1740

c) 301-980-0927

susan@patcomm.com

www.patcomm.com



April 9 2020 Susan Patrick \$20,000.doc

116K

Susan Kay Patrick (Case No. GLR-23-254)
Sentencing Memorandum

Exhibit F



Michael March <michael.march@frosttaxlaw.com>

FW: Hello from Anne and Nailepu Juniour Academy - elecricity installation now possible

1 message

Susan Patrick <susan@patcomm.com>
To: Michael March <michael.march@frosttaxlaw.com>

Tue, Nov 7, 2023 at 10:35 AM

Here is a note from the person who started our school. I'll send pics of me there with the kids in a separate email and also tax receipts for contributions. She speaks below of Carol and women's things also. I have paid Carol's salary for a couple of years. I should have receipts of that too.

I'm going to have to send various emails as I'm not where I can print and send one big file.

From: Anne@aktaylor.com <anne@aktaylor.com>
Sent: Wednesday, May 15, 2019 9:38 AM
To: Susan Patrick <susan@patcomm.com>; Larry Patrick <larry@patcomm.com>
Subject: Hello from Anne and Nailepu Juniour Academy - elecricity installation now possible

Dear Susan and Larry,

I hope this finds you well – I don't need to ask if you are busy as that is a given I have no doubt ! I am currently in New York with Jim who had his second knee replacement surgery. He is doing well and running around like an Impala – perhaps not quite but almost!

We are about to send out our Q1 AKTF report but I wanted to catch you up on a few of our "doings"....along with the boma protection and anti-poaching patrols we have been working hard on empowering women and girls. Carol has been incredible on that front. I am still so grateful to you for facilitating her to go to the gathering in London. It has given her a lot of confidence and ideas.

Our Esidai women's group making sanitary towels is working hard making more pads as we have given hundreds away to schoolgirls (not a good business model I realise but needed so badly I could not do otherwise!) allowing them to stay in school for the entire month – and of greater importance allowing Carol in conjunction with distributing pads to run workshops for the girls and boys focusing on menstrual health and hygiene. BUT also addressing fertility issues as the girls start menstruating at 9 or 10 years old and several get pregnant , and deliver, at these young ages. Their futures, and that of the child, are generally ruined . They don't understand the consequences of their actions and nor do the boys – we are "educating" both – as for early marriages that is a different story. That is girls being sold to old men which is unacceptable but is still happening. Unbelievable in this day and age.

We have brought these taboo subjects into the open and thus we are hoping that changes will come as it is now being addressed by the local Government and elders....progress. Did I tell you that the Ololmongi school came in first in the district in the KCPE exams which was an amazing achievement for our relatively new school? As a result I was given the microphone in front of about 5000 people and made this my subject to discuss to a bit of uneasiness to begin with but all the speakers after me followed up with their support!

We have also started a liquid soap making project for another women's group which I think will reap a good living for them. This is absolutely Carol's initiative and the women are beyond excited. They are marketing to schools, lodges and individuals. This will have benefits on so many fronts – improving hygiene and reducing disease everywhere plus providing a living for the women. This is all very exciting! Photos of their first lesson are attached!

When I was at home in the Mara, we ran a free Medical Camp, in conjunction with the First Lady's Beyond Zero mobile medical clinic, which they availed to us as they love our work. She says I actually "do things" rather than just talk about them! They want to partner with us again and that will happen in November. We served about 1000 people. Photos attached

Of super importance, Joseph sent me a message saying that he can now get electricity installed at the school (finally!) which is HUGE and will allow the children to benefit greatly through longer study hours, perhaps computers down the road etc. etc. I had been following up with the Lady we met from the Power company and she promised me she would make it happen – and it is happening!

The cost is \$1000 – and I seem to remember (but perhaps erroneously) you asked me to let you know how much it would be when it happened....would you like to support the installation of the electricity for your school (as it is absolutely your school as it is due to your generosity that it even exists). If not, please don't worry - I will make it happen one way or another as it is critical for the success of his school. There are now 200 children enrolled! Please let me know your thoughts.

The Nailepu kids are doing so well – it makes my heart sing to see that! Photos attached.

Formal Q1 report to follow soon.

Must dash to go for Jims final check up before leaving for Chicago tomorrow morning.

I look forward to hearing from you and thank you , thank you for all your past wonderful support and caring and most of all for your BIG HEARTS.

With much love

Anne

Anne Kent Taylor

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Facebook: Anne K. Taylor Fund - <https://www.facebook.com/AnneKTaylorFund/>

9 attachments



Nailepu children in their smart track suits 2019-05-03-01-46-38.jpg
224K



PHOTO-2019-05-07-12-16-04.jpg nailepu students May 2019.jpg
331K



PHOTO-2019-05-07-12-16-09.jpg textbok delivery.jpg
193K



IMG_4130.JPG
113K



IMG_0715.JPG
166K



IMG_0725.JPG
143K



IMG_0661.JPG AKT; BEYOND ZERO TEAM AND DOCTORS.JPG
135K



IMG_0648.JPG MARCH 2019 FREE MEDICAL CAMP AT ENKERRERI.JPG
129K



IMG_0632.JPG WAITING TO DOCTORS.JPG
124K

Susan Kay Patrick (Case No. GLR-23-254)
Sentencing Memorandum

Exhibit G



Michael March <michael.march@frosttaxlaw.com>

FW: Nailepu
1 message

Susan Patrick <susan@patcomm.com>
To: Michael March <michael.march@frosttaxlaw.com>

Tue, Nov 7, 2023 at 10

From: Anne@aktaylor.com <Anne@aktaylor.com>
Sent: Saturday, August 7, 2021 8:04 AM
To: Susan Patrick <susan@patcomm.com>
Cc: Larry Patrick <larry@patcomm.com>
Subject: Nailepu

Dear Susan

I hope you are enjoying your weekend. Farley and our grandchildren arrive today which is exciting.

I wanted to share these photos of the extra classrooms and staff room which you so kindly supported in their entirety. Joseph is beyond thrilled and so grateful as am I.

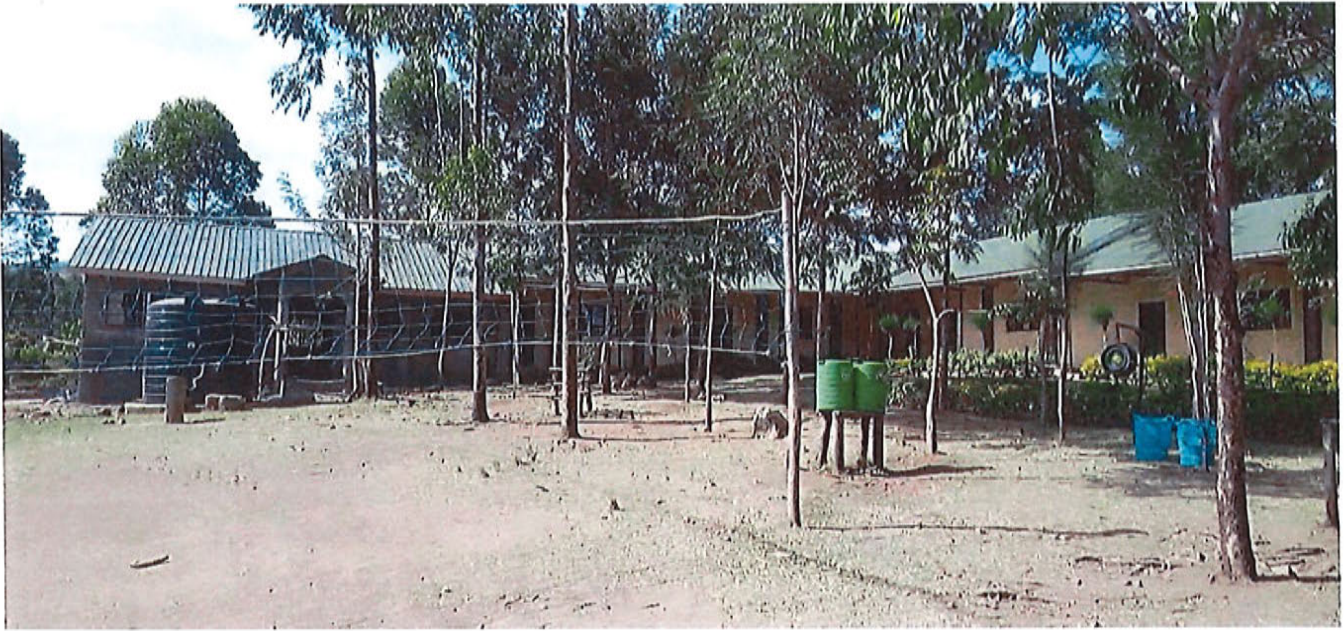
I hope you safely received the package from him that I sent to you. I am not sure of the contents but I think it was a dress made by the women's group. At least that is what they gave me!

Thank you as always for your incredible generosity. What a difference in so many lives you have made.

With much love

Anne





Sent from my iPhone

Anne Kent Taylor

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Susan Kay Patrick (Case No. GLR-23-254)
Sentencing Memorandum

Exhibit H

FROST LAW

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Michael March <michael.march@frostdtaxlaw.com>

FW: Univ. of IA 2015 & 2017 contributions

1 message

Susan Patrick <susan@patcomm.com>

Thu, Nov 9, 2023 at 4:00 PM

To: Michael March <michael.march@frostdtaxlaw.com>

Confirmation of my contributions to the scholarship fund I set up on behalf of my grandparents. My Grandfather attended Univ. of IA and was a gymnast for them, was in the band and eventually also attended Dental school there.

And yes, he was really named Merlin Arthur but everyone called him Pete.

From: Tara Sterba <Tara.Sterba@foriowa.org>

Sent: Thursday, November 9, 2023 1:57 PM

To: Susan Patrick <susan@patcomm.com>

Subject: 2015 & 2017 contributions

Susan,

This is to confirm that you made the following contributions to the Dr. Merlyn Arthur Lewis and Jeanette Lewis Fund:

\$10,000 - 4/7/15

\$50,000 - 8/15/17

Please let me know if there is any other information you need. Thank you!

Tara Sterba, CPA, PMP

Director, Gift Accounting

The University of Iowa Center for Advancement

One West Park Road, Iowa City, IA 52242

Office: 319-467-3641

foriowa.org



Center for Advancement

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Hawkeyes**
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Susan Kay Patrick (Case No. GLR-23-254)
Sentencing Memorandum

Exhibit I

November 27, 2023

To Whom It May Concern:

I have been asked to write a character reference for Susan Patrick. I am the owner of a one-person salon in Cody, WY. I am the sole proprietor and a major contributor to my family's income. Susan Patrick has been a client of mine since roughly 9-12 months before the pandemic.

When the pandemic hit all personal service businesses like mine were immediately shut down. Susan called me to her office and asked me a few questions about my monthly expenses. Then she reached across the desk and gave me a check for \$3,000. I'd never asked for this and it came completely out of the blue. We weren't friends and I only knew her from appointments about every two weeks for maybe a half hour at a time. But that check certainly helped calm my fears about how I might be able to get through. She did not even really know me, but she wrote me a check within days of the shutdown. She thought of me in those initial days.

At that time, no one knew how long the pandemic would last. In Wyoming, unlike much of the rest of the country, we were shut down for only 1 ½ months before we could open with masks and health protocols in place. Susan's \$3,000 basically got me through and meant so much to me and my family.

She's never asked to be repaid and she's never even mentioned the check again. She has not even asked for priority appointments! She is a very kind and thoughtful person, and she certainly helped my family in a very scary time.

Sincerely,

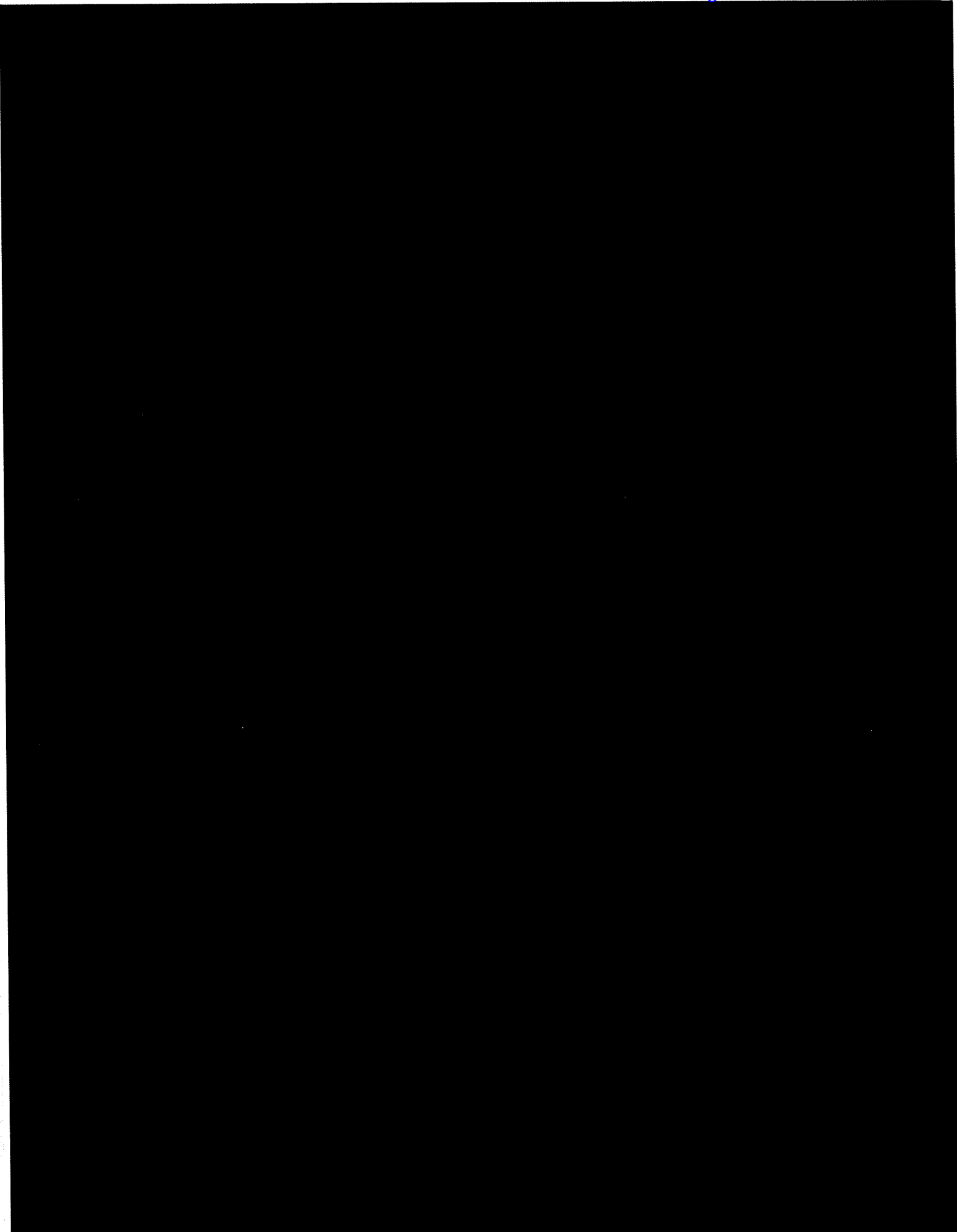
A handwritten signature in black ink, appearing to read 'Madison Cox', with a stylized, cursive flourish at the end.

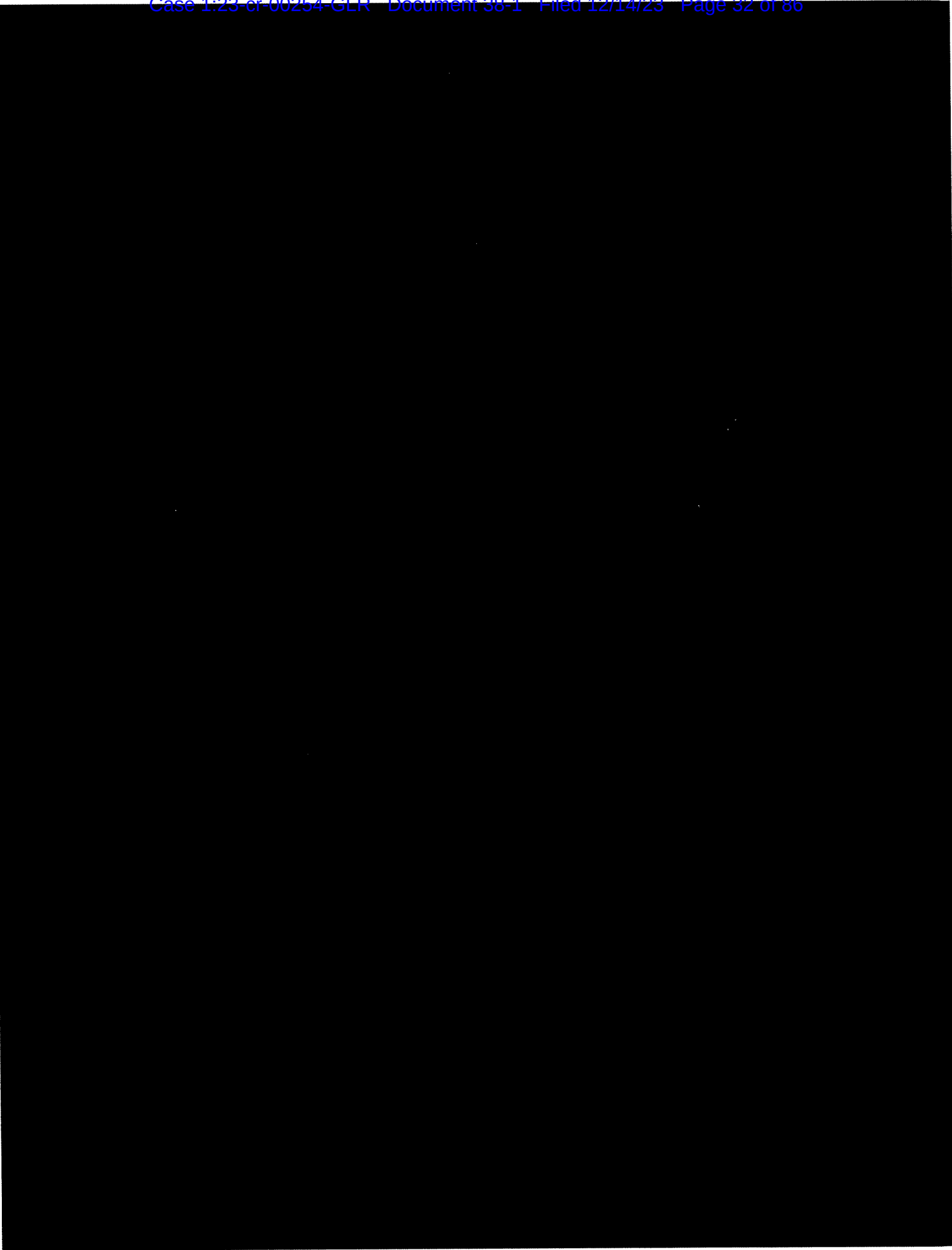
Madison Cox

Owner of Indulgence Spa

Susan Kay Patrick (Case No. GLR-23-254)
Sentencing Memorandum

Exhibit J





Susan Kay Patrick (Case No. GLR-23-254)
Sentencing Memorandum

Exhibit K

The Honorable George L. Russell, III
101 West Lombard Street
Chambers 7A
Baltimore, MD, 21201

Your Honor,

Never in a million years would I have thought I would have been asked to write a character reference letter for Susan Patrick, my stepmother. Susan entered my life when I was just a child and even from my earliest memories, she has always been kind, supportive, loving, caring, and nothing short of a positive influence in my life. She helped to nurture and shape my future even as a young child.

As I grew older, I knew I could rely on Susan throughout my college years and transitioning into adulthood. Susan was always available if I needed advice, had a concern, or needed some direction. I then started a family of my own and had two beautiful children. Susan was and continues to be an amazing grandmother showering my girls with love and affection. I am a single mother, and she has supported me in raising my two girls who are now teenagers. They are extremely fortunate to have Susan as a grandmother and love her very deeply.

Although when reviewing the charges before you, it may be difficult to believe that in my opinion, Susan has always been a good person with morality in her actions. I have had the opportunity to know Susan over 30 years of my life and the actions before you in this court are not consistent with her behavior or character.

Certainly, Susan has made some mistakes, or I would not have been asked to write this letter to you. I truly believe she is remorseful for her actions, and I am convinced she is fully prepared to repair, as best she can, the financial and emotional damage inflicted on the United States government and those around her including her family. Her actions have harmed our family deeply and Susan has been deeply sorrowful and guilt-ridden regarding the choices she has made. I do feel that the justice system will be well served to allow Susan the opportunity to acknowledge her crimes and a new opportunity without prison time to repair the damage which her crimes have caused.

Your Honor I appreciate your time in reading my letter. I have no doubt you are aware the power that your decision holds on the life of not only Susan but our whole family, and my hope is that you can take into consideration all of Susan's wonderful attributes and not simply focus on the crimes that are before you this day in court.

Thank you again your Honor,

Shannon Patrick

Susan Kay Patrick (Case No. GLR-23-254)
Sentencing Memorandum

Exhibit L

The Honorable George L. Russell, III
101 West Lombard Street
Chambers 7A
Baltimore, MD 21201

I'm writing on behalf of my stepmother, Susan Patrick [REDACTED]
[REDACTED]
[REDACTED]

[REDACTED]
Susan has always been warm and loving to me, my wife, and our kids. She's been an amazing grandmother who relished time with the kids even insisting that my wife and I go out on a date night while she stayed and watched the kids.

I'm not privy to all the information about my stepmother's crime [REDACTED]
[REDACTED]

Throughout this process I've seen firsthand her remorse and her willingness to own up to her crime.

When I found out about her crime I reached out to let her know that no matter what we love her and she'll always be "Grandma". As a family, my wife and kids, are committed to helping her build a new life once she's completed her sentence. We love her and we think she can still be a valuable member of the community - for those reasons we ask you to consider a lenient sentence.

Sincerely,



William Matthew Patrick

Susan Kay Patrick (Case No. GLR-23-254)
Sentencing Memorandum

Exhibit M

November 27, 2023

The Honorable George L. Russell, III
101 West Lombard Street
Chambers 7A
Baltimore, MD 21201

Dear Judge Russell,

I was born 360 days after my sister, Susan Patrick. Given our closeness in age, I have known my sister Sue longer than virtually everyone else since our parents are deceased. Even as a small child my sister was a kind, caring and extremely responsible person. My aunts still tell the story that when they would visit us as toddlers and we were all searching for something in the house, little Sue would always know where it was to be found. Their comment still today is "of course she knew where it was." It is so true.

Sue has always been a leader and has headed up almost every organization she's ever been a part of...PTA, charity boards, etc., she has given her time and energy to it. Prior to marrying and working with her husband, she worked for a company that brokered radio and TV stations. I looked up to her, she was a young woman in her mid-twenties working in a company populated by men, all of whom were 20-40 years older than she was. She excelled and they all loved her. In fact, she was the only woman media broker in the entire US for the first 20 years or so of her career. Sue was the go-to person.

When my sister married her husband, he had three children. The oldest, Matthew, [REDACTED]

[REDACTED]
[REDACTED] Sue worked hard to bridge the gap between father and son and continues to do so. She has been a wonderful grandmother to Matt's children.

Sue also became stepmother to her husband's two younger children. From the first she accepted them as if they were her own. She was the team parent for many years for Shannon's volleyball teams [REDACTED]

[REDACTED] and has been a support to Shannon as a single mother and grandmother to her children. The kids are beautiful, and they love her so much. Sue also has supported her stepson, Daniel. Daniel has struggled with addiction since he was a teen. Even when Daniel stole some of my sister's jewelry, including family heirlooms such as our deceased mother's wedding ring, she continued to love and support him in his struggles. In his mid-twenties he was in a terrible car crash and suffered traumatic brain damage. Daniel has slowly recovered and recently completed an Associate's degree [REDACTED]

[REDACTED] Sue stepped in and always made sure he had, and continues to have, a secure living environment. Sue also helped fund him throughout his pursuit of a degree. At 38, Daniel is able to live and survive mostly on his own now, in no small part to my sister's love and support.

Eventually, Sue and her husband had their own child, Shelby. [REDACTED]

[REDACTED] We love Shelby, she is an incredibly smart and capable young woman and is currently in a PhD program at the University of Toronto.

[REDACTED]

[REDACTED] At some point, I believe that my incredible, responsible sister felt completely overwhelmed, but for whatever reason, she could not overcome that sense of responsibility so ingrained in her to reach out for help, even to me. My sister keeps things very close to the vest and put up a good front to us all when we were together. Our entire family is saddened that she felt she could not reach out to us during this terrible time.

[REDACTED]

But I know the answer to that question. Our extended family is a rarity, in that there have been almost no divorces over decades. My sister and I grew up in an extremely happy home with much love and encouragement. My sister was encouraged from a very young age that she was

strong and could handle what life threw her way. She forged a career in a male-dominated field and excelled. [REDACTED]

[REDACTED]

I write all this to give you some context that of all the points in my sister's life, her choice to break the law and file false returns is not something that I ever would have imagined possible, given every other facet of a life well lived for 64, almost 65 years now. Frankly, she has always been very much a rule follower, so this is even more out of character.

I know my sister, as the responsible person that she still is, is very remorseful and ready to take full accountability for her actions. She also deeply regrets the shock and sadness felt by her family. She remains well loved by us all.

I respectfully request that you consider the entirety of who my sister is as a person and the life she has led, when you consider her sentence for this offense. I appreciate your consideration of this letter.

Yours Very Truly,

David R Byers

David R Byers

Susan Kay Patrick (Case No. GLR-23-254)
Sentencing Memorandum

Exhibit N

Sue Murphy
13303 County Road 270
Nathrop, CO 81236
November 24, 2023

The Honorable George L. Russell, III
101 West Lombard Street
Chambers 7A
Baltimore, MD 21201

Dear Honorable George L. Russell, III,

My husband and I have owned and operated Elk Mountain Guest Ranch for 38 years. For the last 30 years, we have had the pleasure of sharing a week each year with the Patrick family. Susan first came to the ranch with her husband, Larry, and his two children in 1993. I admired how Susan treated the children as her own, yet carefully tread the role of "step-mom". It was a joy to watch their relationships grow over the years and see the respect that she earned from her step-children. Together Larry and Susan later had a daughter Shelby, and we were fortunate to be able to have her on our staff one summer during her college years. As the family grew, with grandchildren, their reunions at the ranch were always a week that we welcomed. They are a very close family and truly embrace their time together. Over the course of 30 years, we have become good family friends.

I respect our court and taxation system and understand that Susan has plead guilty to tax fraud. I do not understand what may have led to her lapse in judgment; but I do hope to offer a more complete picture of who Susan is as a person.

Besides being an amazing wife, step-mother, mother and grandmother, Susan is one of the hardest working people I know. Her priority was spending time with her family, but she would spend many hours during her vacation working on emails, conference calls and meetings. She would keep her business rolling; while still making the most of her vacation with her family.

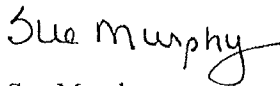
Susan has worked very hard professionally and has always been of giving and serving heart. Their family has always considered our staff to be like family and not just employees. At the end of their stay, they would literally clean their cabin, strip their bed, and make the staff's job as easy as possible. They were always kind with gratuity, staff gifts and kind notes.

On a greater scale, they have been very generous in fund raising for St. Jude Children's Research Hospital. They spend a great deal of radio time rallying their communities into contributing by sharing stories over the air and promoting St. Jude. They have also coordinated and sponsored an annual country music event in which proceeds went to St. Jude. Besides giving financially, they coordinated artists. In doing so, they were always trying to include the young, aspiring artists. In fact, our young artist that entertained at the ranch was invited to come and open for Clint Black. They are always trying to give people a chance to succeed, whether it is financially or as an opportunity.

Susan has always been an inspiration to me. Over the 30 years that I have known her, I have found her to be nothing but classy, professional, hardworking, caring and giving.

Thank you for your time. I respectfully pray for leniency in the outcome. I am confident that Susan will faithfully pay her taxes and penalty and will prove to be a contributor to the better of our society. Please do not hesitate to contact me to confirm or inquire of my comments.

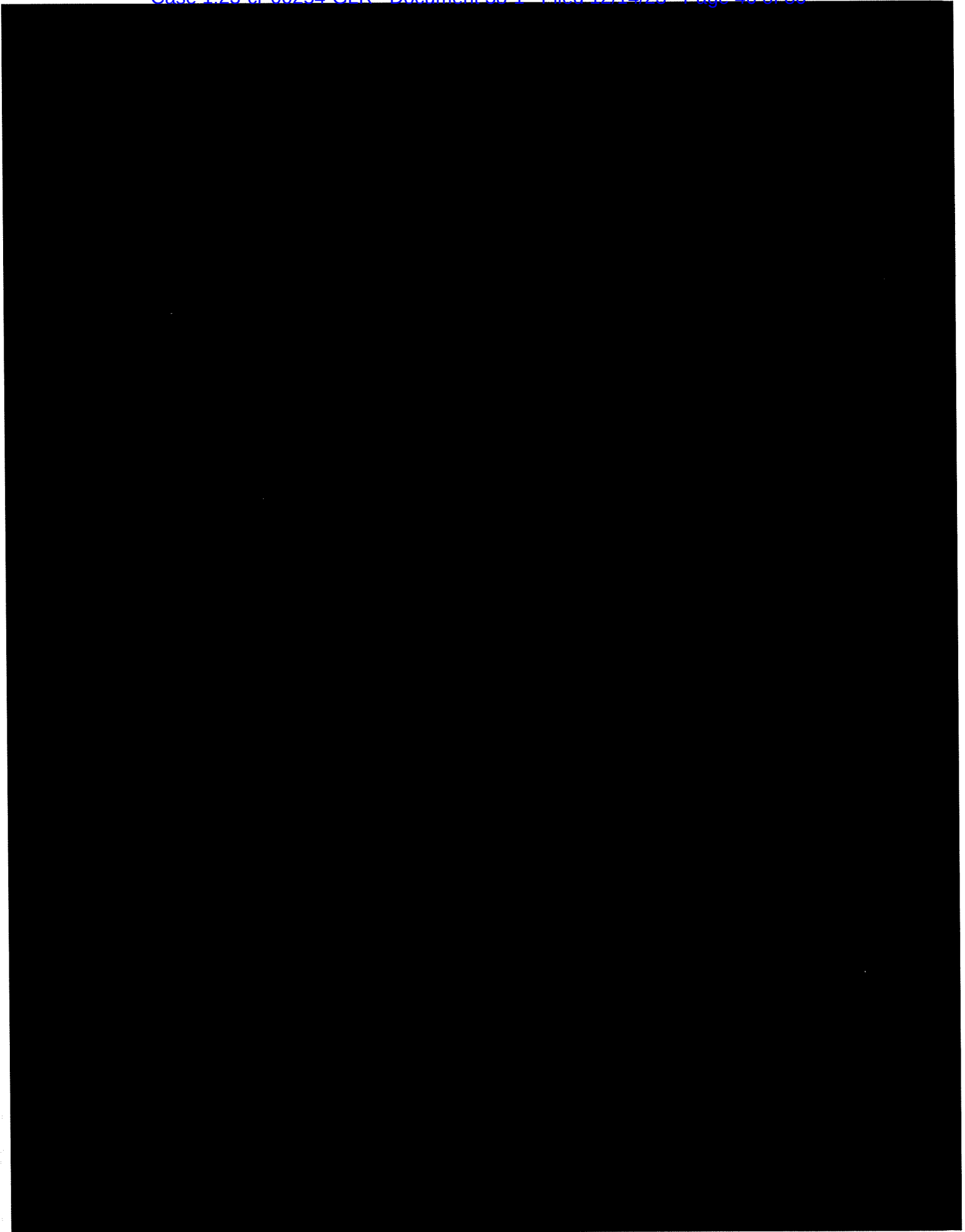
Sincerely,

A handwritten signature in black ink that reads "Sue Murphy". The signature is written in a cursive, flowing style.

Sue Murphy
719-207-0292
sue@murphyranch.net

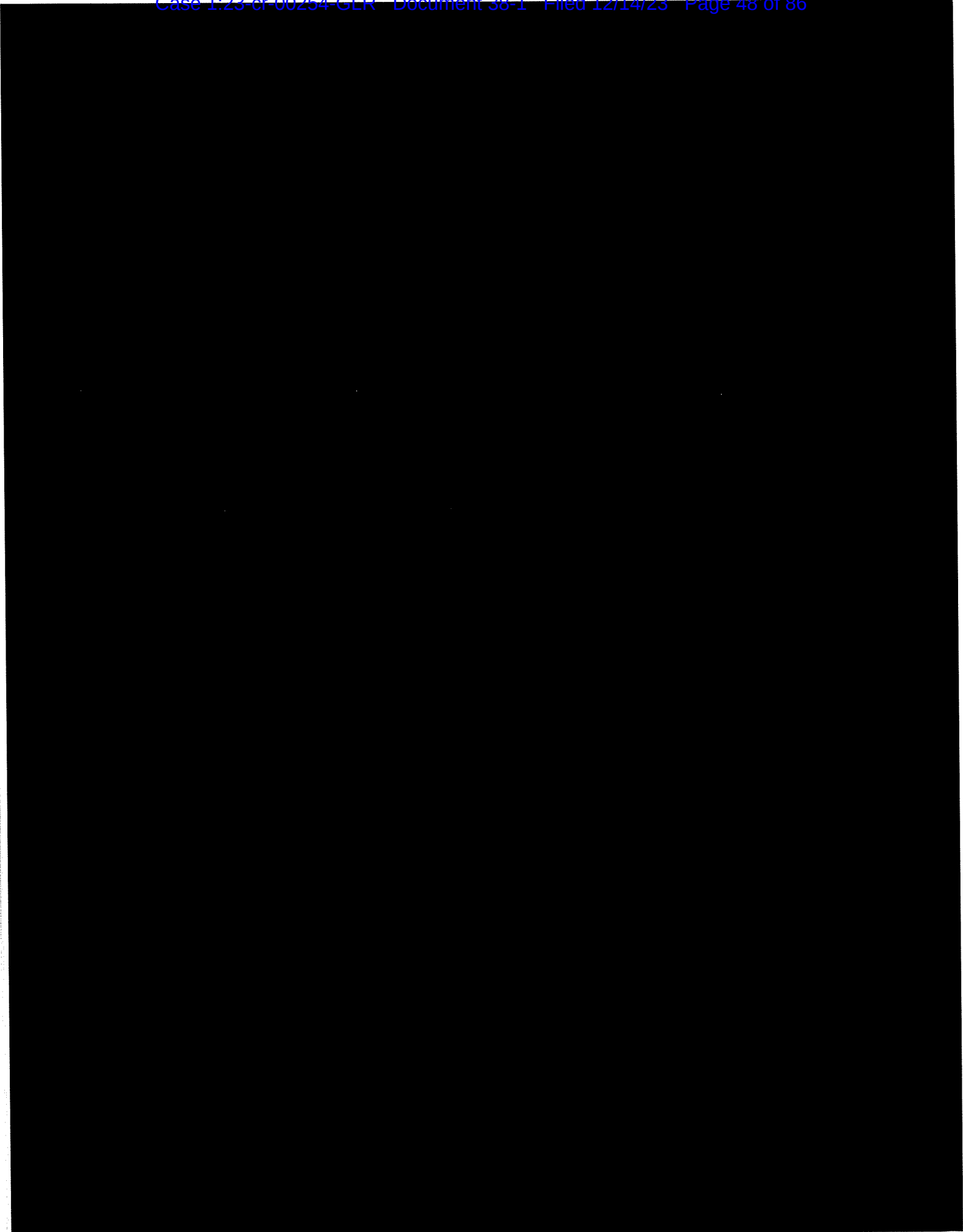
Susan Kay Patrick (Case No. GLR-23-254)
Sentencing Memorandum

Exhibit O

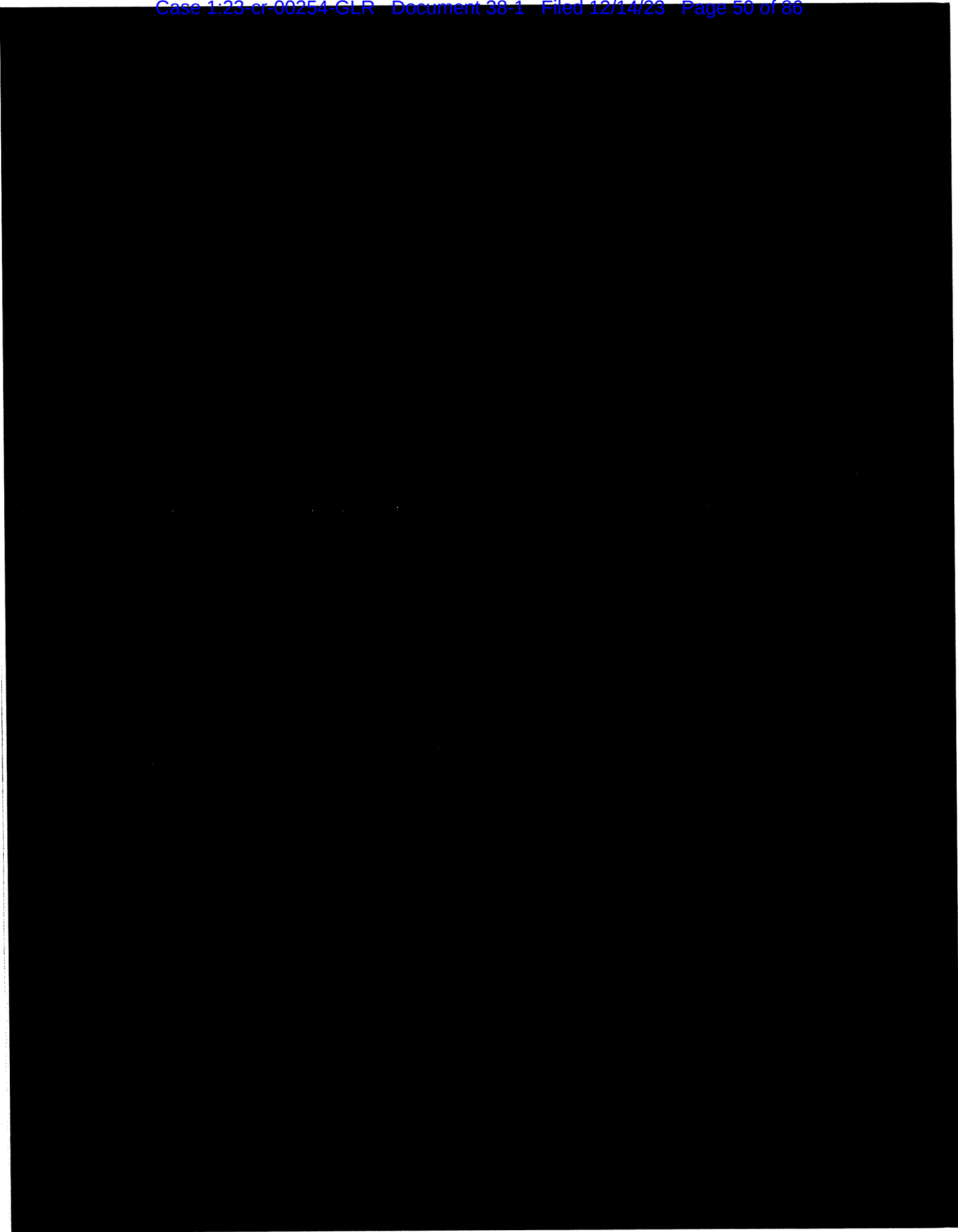


Susan Kay Patrick (Case No. GLR-23-254)
Sentencing Memorandum

Exhibit P



Case 1:23-cr-00254-GLR Document 38-1 Filed 12/14/23 Page 48 of 86

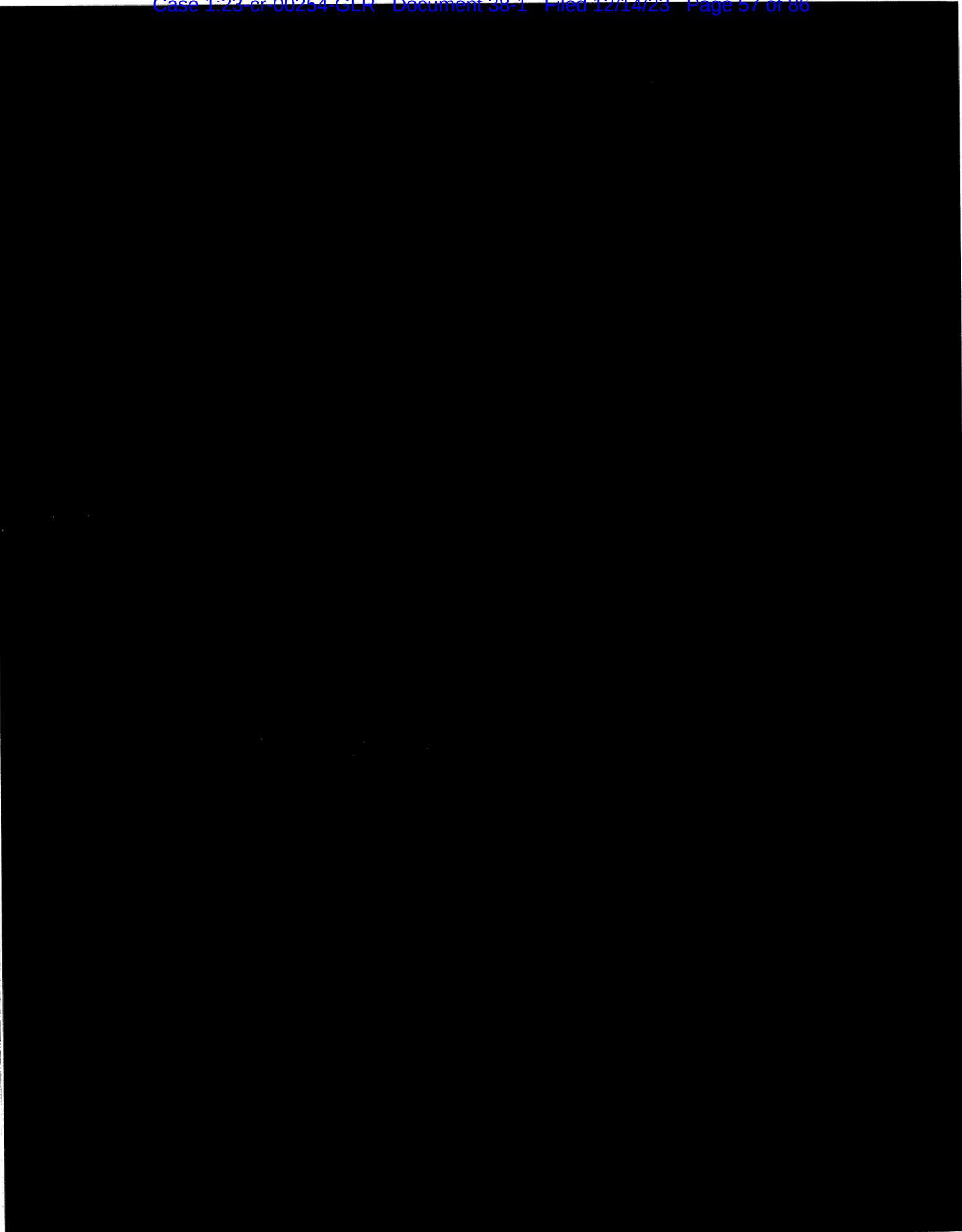


Susan Kay Patrick (Case No. GLR-23-254)
Sentencing Memorandum

Exhibit Q

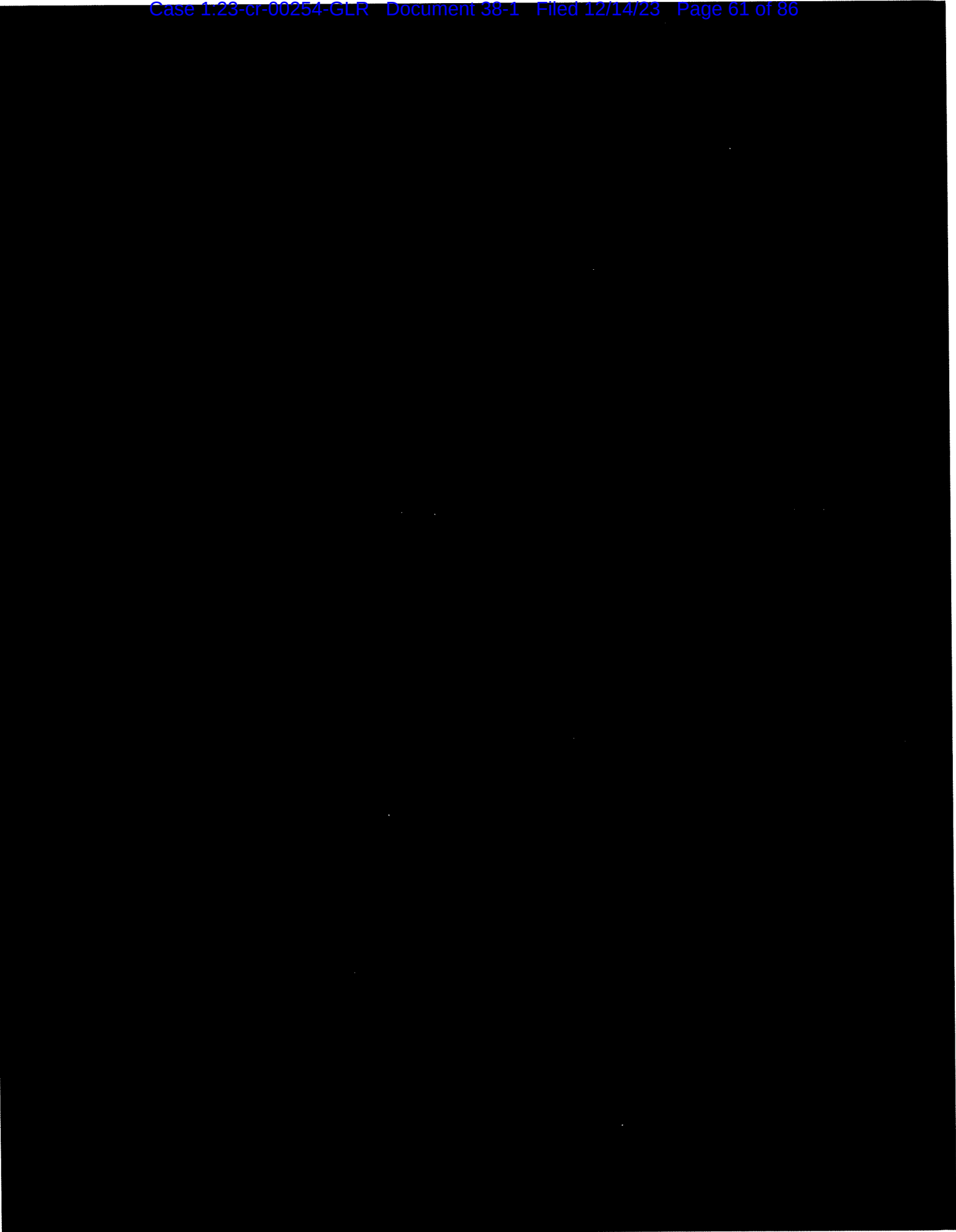
Susan Kay Patrick (Case No. GLR-23-254)
Sentencing Memorandum

Exhibit R



Susan Kay Patrick (Case No. GLR-23-254)
Sentencing Memorandum

Exhibit S



Susan Kay Patrick (Case No. GLR-23-254)
Sentencing Memorandum

Exhibit T



MEMORANDUM – WORKING DRAFT

TO: Michael March, Esquire
Attorney for Susan Patrick

FROM: Meredith Patti, Esquire
Mary Cate Rush, Chief Statistician

DATE: November 27, 2023

SUBJECT: FEDERAL SENTENCING DATA ANALYSIS (FSDA) FOR SUSAN PATRICK

Title 18 U.S.C. §3553(a)(6) directs that the “need to avoid unwarranted sentence disparities among defendants with similar records who have been found guilty of similar conduct” be considered when imposing sentence. To this end, we were retained to prepare a data analysis to determine comparative sentences imposed on defendants most similar to Susan Patrick.

Susan Patrick pleaded guilty to violating 26 USC §7206(1) and will be sentenced in United States District Court for the District of Maryland. Ms. Patrick is a Criminal History Category I (zero criminal history points) and is not expected to receive a substantial assistance downward departure pursuant to USSG §5K1.1. According to Ms. Patrick’s Presentence Investigation Report (PSR) she is scored according to USSG §2T1.1 as follows: 22-level increase for Base Offense Level because her tax loss is \$2,536,524 and 3-level decrease for Acceptance of Responsibility. Additionally, the PSR states that Ms. Patrick should receive a 2-level decrease under USSG §4C1.1 Adjustment for Certain Zero-Point Offenders. Therefore, Ms. Patrick’s Total Offense Level is 17 (24-30 months of imprisonment).

THE USSC DATABASE

The United States Sentencing Commission (USSC) maintains a comprehensive, computerized data collection system of federal sentencing information.¹ Pursuant to 28 USC § 994(w) each chief judge of a district is required to ensure that within 30 days after entry of judgment in a criminal case the sentencing court submits a report of the sentence to the Commission that includes: (1) the judgment and commitment order; (2) the statement of reasons (including the reasons for any departures or variances); (3) any plea agreement; (4) the indictment or other charging document; (5) the presentence report; and (6) any other information the Commission needs. As this information is received by the USSC it is entered into an Oracle

¹ This data collection can be found at <http://www.ussc.gov/research/datafiles/commission-datafiles>.

database. From this information, the USSC releases annually a database of sentencing information for individual defendants sentenced during that fiscal year (Individual Offenders Datafiles).

This collection contains information on federal criminal cases sentenced under the Sentencing Guidelines and Policy Statements of the Sentencing Reform Act of 1984. The data files included in this study contain all cases received by the USSC that were sentenced between October 1, 1998 and September 30, 2022. United States Federal Courts handled over 1.7 million criminal cases between the fiscal years 1999 and 2022. The USSC estimates that 99% of all cases are included in this dataset.

DATA ANALYSIS

- STEP 1:** For purposes of this analysis, we utilized the Individual Offenders Datafiles for fiscal years 2016-2022 (see Step 3 for detailed explanation). Total cases = 466,572.
- STEP 2:** Selected cases to include only those where the information related to a defendant's guideline calculation(s) represented known court findings. That is, only those cases where the court either agreed with the probation officer's calculations of the sentencing guidelines or where the court clearly documented any changes it made to a defendant's guideline calculation. Total cases = 432,668. (This represents approximately 93% of all cases.)
- STEP 3:** Ms. Patrick is scored according to USSG §2T1.1 and her Base Offense Level is determined using the tax loss table in USSG §2T4.1. Beginning in the November 2015 Guidelines Manual significant changes were made to the tax loss table in USSG §2T4.1. In order to capture those cases most similar to the guideline that is used for Ms. Patrick's guideline scoring, we selected only those cases where the defendant was scored according to USSG §2T1.1 using the 2015 or later Guidelines Manual.

- **430,601 cases Deleted**
- **2,067 cases Remain**

*Working Draft - Patrick Analysis
November 27, 2023
Page 3*

STEP 4: Ms. Patrick is a Criminal History Category I. Deleted those cases where the defendant was not a Criminal History Category I.

- **302 cases Deleted**
- **1,765 cases Remain**

STEP 5: Ms. Patrick entered into a plea agreement. Deleted those cases where the defendant was convicted after trial.

- **133 cases Deleted**
- **1,632 cases Remain**

STEP 6: Ms. Patrick's statute of conviction does not require a mandatory minimum sentence. Deleted those cases where the defendant's statute(s) of conviction required a mandatory minimum sentence.

- **15 cases Deleted**
- **1,617 cases Remain**

STEP 7: Examined each case to determine if it contained missing or incomplete sentencing information. Deleted those cases that contained missing or incomplete sentencing information.

- **0 cases Deleted**
- **1,617 cases Remain**

STEP 8: Examined each case to determine if it contained missing or incomplete tax loss information. Deleted those cases that contained missing or incomplete tax loss information.

- **3 cases Deleted**
- **1,614 cases Remain**

*Working Draft - Patrick Analysis
November 27, 2023
Page 4*

STEP 9: It is our understanding that Ms. Patrick will not receive a substantial assistance downward departure pursuant to USSG §5K1.1. Deleted those cases where the defendant received a downward departure pursuant to USSG §5K1.1.

- 232 cases Deleted
- 1,382 cases Remain

STEP 10: For these 1,382 cases, calculated how many defendants were sentenced to a term of imprisonment versus those receiving a probationary/fine only sentence and determined the average sentence and median sentence imposed for each Total Offense Level category (see Table A).

FINDINGS

Table A Guilty Pleading, Criminal History Category I Defendants Scored According to USSG §2T1.1 Using 2015 or Later Guidelines Manual (Excludes Defendants with a Statutory Mandatory Minimum Sentence) (Excludes Defendants Who Received a USSG §5K1.1 Downward Departure) National – FY 2016 - FY 2022						
Total Offense Level	Total Cases	Probation/ Fine Only	Prison 1 Day	Prison >1 Day	Average Sentence²	Median Sentence
1-8	n=35	28 (80.0%)	2 (5.7%)	5 (14.3%)	1.0 mo.	Probation
9-11	n=64	53 (82.8%)	1 (1.6%)	10 (15.6%)	1.3 mo.	Probation
12-13	n=504	278 (55.2%)	28 (5.6%)	198 (39.3%)	3.1 mo.	Probation
14	n=12	9 (75.0%)	1 (8.3%)	2 (16.7%)	4.3 mo.	Probation
15	n=281	95 (33.8%)	14 (5.0%)	172 (61.2%)	6.9 mo.	6.0 mo.
16	n=14	5 (35.7%)	0 (0.0%)	9 (64.3%)	12.6 mo.	13.5 mo.
17	n=214	47 (22.0%)	10 (4.7%)	157 (73.4%)	12.6 mo.	1 yr. & 1 day
18 and Over	n=258	30 (11.6%)	6 (2.3%)	222 (86.0%)	23.6 mo.	24.0 mo.
All Cases	n=1,382	545 (39.4%)	62 (4.5%)	775 (56.1%)	9.1 mo.	5.0 mo.

Note: Percentages may not equal 100% due to rounding.

- As shown in Table A, there were 214 defendants sentenced nationally who were Total Offense Level 17. Of these 214 defendants, 47 defendants (22.0%) received a probationary sentence, 10 defendants (4.7%) were sentenced to 1 day of imprisonment, and 157 defendants (73.4%)

² For purposes of this calculation, defendants sentenced to probation are counted as zero months.

Working Draft - Patrick Analysis
November 27, 2023
Page 6

were sentenced to a term of imprisonment greater than 1 day. The average sentence imposed on these 214 defendants was 12.6 months of imprisonment and the median sentence imposed was 12 months and 1 day of imprisonment.

- Of the 214 defendants sentenced nationally who were Total Offense Level 17, 9 defendants were sentenced in the **Fourth Circuit**. Of these 9 defendants, 1 defendant (11.1%) was sentenced to 1 day of imprisonment and 8 defendants (88.9%) were sentenced to a term of imprisonment greater than 1 day. The average sentence imposed on these 9 defendants was 18.5 months of imprisonment and the median sentence imposed was 24.0 months of imprisonment. None of these 9 defendants were sentenced in the District of Maryland.
- For the 214 defendants sentenced nationally who were Total Offense Level 17, we tallied the number of cases where the defendant received a sentence below, within, or above the guideline range of 24-30 months of imprisonment. The following table, Table B, illustrates these findings.

Table B Guilty Pleading, Criminal History Category I Defendants Scored According to USSG §2T1.1 Using 2015 or Later Guidelines Manual Total Offense Level 17 (Excludes Defendants with a Statutory Mandatory Minimum) (Excludes USSG §5K1.1 Downward Departure Defendants) National – FY 2016 - FY 2022		
Category	No. of Cases	Percentage
Below Guideline Range	161	75.2%
Within Guideline Range	52	24.3%
Above Guideline Range	1	0.5%
Total	214	100.0%

- For the 161 defendants who received a sentence below the guideline range, courts sentenced these defendants on average 15.5 months below the guideline minimum.

Working Draft - Patrick Analysis
November 27, 2023
Page 7

- Ms. Patrick pleaded guilty to violating 26 USC §7206(1). Of the 214 defendants sentenced nationally who were Total Offense Level 17, 60 defendants violated 26 USC §7206(1) and only that statute. Of these 60 defendants, 15 defendants (25.0%) received a probationary sentence, 2 defendants (3.3%) were sentenced to 1 day of imprisonment, and 43 defendants (71.7%) were sentenced to a term of imprisonment greater than 1 day. The average sentence imposed on these 60 defendants was 12.3 months of imprisonment and the median sentence imposed was 12 months and 1 day of imprisonment.
 - Of the 60 defendants sentenced nationally who were Total Offense Level 17 and violated 26 USC §7206(1) and only that statute, 3 defendants were sentenced in the **Fourth Circuit**. All 3 defendants (100.0%) were sentenced to a term of imprisonment greater than 1 day. The average sentence imposed on these 3 defendants was 14.3 months of imprisonment and the median sentence imposed was 12 months and 1 day of imprisonment. None of these 3 defendants were sentenced in the District of Maryland.
- For the 60 defendants sentenced nationally who were Total Offense Level 17 and violated 26 USC §7206(1) and only that statute, we tallied the number of cases where the defendant received a sentence below, within, or above the guideline range of 24-30 months of imprisonment. The following table, Table C, illustrates these findings.

Table C Guilty-Pleading, Criminal History Category I Defendants Scored According to USSG §2B1.1 Using 2015 or Later Guidelines Manual Total Offense Level 17 and Violated 26 USC §7206(1) (only) (Excludes Defendants with a Statutory Mandatory Minimum) (Excludes USSG §5K1.1 Downward Departure Defendants) National – FY 2016 - FY 2022		
Category	No. of Cases	Percentage
Below Guideline Range	45	75.0%
Within Guideline Range	15	25.0%
Above Guideline Range	0	n/a
Total	60	100.0%

Working Draft - Patrick Analysis
November 27, 2023
Page 8

- For the 60 defendants who received a sentence below the guideline range, courts sentenced these defendants on average 16.2 months below the guideline minimum.

Susan Kay Patrick (Case No. GLR-23-254)
Sentencing Memorandum

Exhibit U

Susan Kay Patrick (Case No. GLR-23-254)
Sentencing Memorandum

Exhibit V

